



3015 (02-09-04)

ANNUAL REPORT

OF

Name: HILBERT MUNICIPAL WATER UTILITY

Principal Office: 26 NORTH SIXTH STREET
P.O. BOX 266
HILBERT, WI 54129

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HILBERT MUNICIPAL WATER UTILITY**Utility Address:** 26 NORTH SIXTH STREET

P.O. BOX 266

HILBERT, WI 54129

When was utility organized? 1/1/1941**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DENNIS G. DU PREY**Title:** CLERK TREASURER**Office Address:** HILBERT MUNICIPAL WATER UTILITY

26 NORTH SIXTH STREET

P.O. BOX 266

HILBERT, WI 54129

Telephone: (920) 853 - 3241**Fax Number:** (920) 853 - 3515**E-mail Address:** hilbert@tcei.com

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: CHUCK KRUEGER**Title:****Office Address:** HAWKINS, ASH, BAPTIE & CO. LLP

1 E. WALDO BLVD.

P.O. BOX 2020

MANITOWOC, WI 54221

Telephone: (920) 684 - 3709**Fax Number:** (920) 684 - 7128**E-mail Address:****Date of most recent audit report:** 2/23/1999**Period covered by most recent audit:** 1998

Names and titles of utility management including manager or superintendent:

Name: JEFFRY KOPECKY**Title:** WATER SUPERINTENDENT**Office Address:** HILBERT MUNICIPAL WATER UTILITY

26 NORTH SIXTH STREET

P.O. BOX 266

HILBERT, WI 54129

Telephone: (920) 853 - 3556**Fax Number:** (920) 853 - 3515**E-mail Address:** hilbert@tcei.com

Name of utility commission/committee: HILBERT WATER COMMITTEE

Names of members of utility commission/committee:

MR ALFRED FOCHS, MEMBER

MRS BONNIE KOLBE, CHAIRPERSON

MR HAROLD MC CARTHY, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

NONE PROVIDED.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	112,850	101,947	1
Operating Expenses:			
Operation and Maintenance Expense (401)	60,777	55,762	2
Depreciation Expense (403)	14,954	13,774	3
Amortization Expense (404)	0	0	4
Taxes (408)	13,160	12,908	5
Total Operating Expenses	88,891	82,444	
Net Operating Income	23,959	19,503	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	23,959	19,503	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	7,849	3,709	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	7,849	3,709	
Total Income	31,808	23,212	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	31,808	23,212	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	31,808	23,212	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	165,529	131,296	19
Balance Transferred from Income (433)	31,808	23,212	20
Miscellaneous Credits to Surplus (434)	11,021	11,021	21
Miscellaneous Debits to Surplus--Debit (435)	72	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	208,286	165,529	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CHECKING AND INVESTMENTS	7,849	4
Total (Acct. 419):	7,849	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT	11,021	8
Total (Acct. 434):	11,021	
Miscellaneous Debits to Surplus (435):		
AUDIT ADJUSTMENT	72	9
Total (Acct. 435)--Debit:	72	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	112,850	0	0	0	112,850	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	112,850	0	0	0	112,850	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	741,764	626,601	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	190,726	183,414	2
Net Utility Plant	551,038	443,187	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,141	2,282	6
Special Funds (125)	37,927	69,903	7
Total Other Property and Investments	39,068	72,185	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	8,906	16,029	8
Temporary Cash Investments (132)	200,360	78,500	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	20,022	18,760	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	3,792	4,276	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	233,080	117,565	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	3,379	20
Total Deferred Debits	0	3,379	
Total Assets and Other Debits	823,186	636,316	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	421,797	304,097	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	208,286	165,529	23
Total Proprietary Capital	630,083	469,626	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,586	7,192	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	2,586	7,192	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	190,517	159,498	38
Total Liabilities and Other Credits	823,186	636,316	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	741,764	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	741,764	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	190,726	0	0	0	9
Total Accumulated Provision	190,726	0	0	0	
Net Utility Plant	551,038	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	183,414				183,414	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,954				14,954	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	755				755	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
AUDIT ADJUSTMENT	70				70	12
Total credits	15,779	0	0	0	15,779	13
Debits during year						14
Book cost of plant retired	8,467				8,467	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	8,467	0	0	0	8,467	19
Balance End of Year	190,726	0	0	0	190,726	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,792	4,276	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	3,792	4,276	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	304,097	1
Changes during year (explain):		
CAPITAL PAID FOR NEW WATER TOWER RESERVE	117,700	2
Balance end of year	421,797	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	13,160	2
Charged electric department expense	0	3
Charged sewer department expense	236	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	13,396	
Taxes paid during year:		
County, state and local taxes	11,021	6
Social Security taxes	2,211	7
PSC Remainder Assessment	164	8
Other (explain):		
NONE	0	9
Total payments and other debits	13,396	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	159,498	0	0	0	0	159,498	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
BLOCK GRANT AWARD	20,500	0	0	0	0	20,500	4
TIF DISTRICT CONTRIBUTION FOR MAIN EXTENSION	10,519					10,519	5
Deduct charges (specify):							
NONE	0	0	0	0	0	0	6
Balance End of Year	190,517	0	0	0	0	190,517	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS FOR MAIN EXTENSIONS	1,141	2
Total (Acct. 124):	1,141	
Special Funds (125):		
A RESERVE FUND TO BE USED FOR REPLACEMENTS AND ADDITIONS TO PLANT	4,177	3
WATER TOWER RESERVE FUND	33,750	4
Total (Acct. 125):	37,927	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,022	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	20,022	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
NONE	0	12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	13
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	684,182	0	0	0	684,182	1
Materials and Supplies	4,034	0	0	0	4,034	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	187,070	0	0	0	187,070	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	175,007	0	0	0	175,007	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	326,139	0	0	0	326,139	
Net Operating Income	23,959	0	0	0	23,959	8
Net Operating Income as a percent of						
Average Net Rate Base	7.35%	N/A	N/A	N/A	7.35%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	362,947	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	186,907	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	549,854	
Net Income		
Net Income	31,808	5
Percent Return on Proprietary Capital	5.78%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE.

2. Leaseholder changes.

NONE.

3. Extensions of service.

MAIN EXTENSIONS FOR THE TWO NEW SUBDIVISIONS LAST YEAR WERE NOT YET CLOSED OUT DURING 1999 AND SPECIAL ASSESSMENTS FOR THESE ARE NOT CALCULATED YET. THERE WAS AN EXTENSION DONE DURING 1999 TO SERVICE AN AREA IN OUR TIF DISTRICT. THE COSTS ASSOCIATED WITH THIS MAIN EXTENSION WILL BE PAID THROUGH THE TIF DISTRICT. WE DID HAVE ONE WATER LATERAL EXTENSION MADE DURING 1999. THIS IS NOW COMPLETE AND WILL BE PAID BY THE PROPERTY OWNER THROUGH A SPECIAL ASSESSMENT MADE DURING 2000.

4. Estimated changes in revenues due to rate changes.

NONE.

5. Obligations incurred or assumed, excluding commercial paper.

NONE.

6. Formal proceedings with the Public Service Commission.

NONE.

7. Any additional matters.

NONE.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

August 2, 2000

Mr. Dennis G. DuPrey, Clerk Treasurer
Hilbert Municipal Water Utility
26 North Sixth Street
P.O. Box 266
Hilbert, WI 54129-0266

1999 Analytical Review DWCCA-2540-PJL

Dear Mr. DuPrey:

Thank you for your response to our letter of July 17, 2000, concerning the analytical review of your 1999 annual report. Your answers have been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item needs further clarification before we can complete this analytical review.

In item number 2 of our letter we questioned why there were no service units reported as retired during the year on page W-16 to correspond with the \$293 reported retired for Account 345, Services on page W-8. In your response you indicated that the \$293 was for the value of the services replaced. Please note the highlighted portion of page 2 of section 2 of the Water Utility Reference Manual which directs that when a unit of property is replaced, both an addition and a retirement should be reported in the statistical schedule. The result of not reporting service units as retired on page W-16 is that the services schedule would no longer reflect the true number of services. We also request utilities not "net" additions and retirements. For example, adding one service and retiring one service nets to 0, but rather than showing 0 additions and retirements, the PSC prefers 1 addition and 1 retirement to be reported. Please adjust your 2000 annual report for any past accounting differences for all statistical schedules in which you are aware that units have not been reported as retired when they were replaced and add a footnote to the schedule explaining that the adjustment is due to not properly retiring units in the past. In addition, your response indicates "the entry for the retirement was for the estimated value left on the services replaced." Retirements are to be booked at ORIGINAL cost pursuant to the Uniform System of Accounts. Please record adjusting entries to any plant accounts and Account 110, Accumulated Provision for Depreciation, for any plant that was not previously retired at original cost. (See also enclosed Section 2, Page 2, "Plant retirements".)

If you have any questions, please feel free to contact me at (608) 267-9198. You may consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

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Enclosure

RESPONSE RECEIVED 8/23/00.

TEXT OF LETTER FOLLOWS IN QUOTES:

"This letter is to further clarify item # 2 of your review. I have enclosed revised copies of te sevices report. This will show the number of services that were replaced. Also, I found that there was one additional 2" service that was installed.

Last, I took a look at the dollar amount for the retirement for the services. I have also adjusted the \$293 to \$2,400 which should reflect the original book value."

THE ADJUSTMENT TO ACCOUNT 345 SERVICES DETAILED BY UTILITY WOULD HAVE LEFT THE BALANCE SHEET OFF BY \$2,107. CHANGE NOT MADE. WE DID NOT GET IN CONTACT WITH THE UTILITY AGAIN BEFORE THE 2000 REPORT WAS FILED. NOTE THE ADJUSTMENT TO ACCOUNT 345 IN THAT REPORT IS THE SAME \$2,107.

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 17, 2000

Mr. Dennis G. DuPrey, Clerk Treasurer
Hilbert Municipal Water Utility
26 North Sixth Street
P.O. Box 266
Hilbert, WI 54129-0266

1999 Analytical Review DWCCA-2540-PJL

Dear Mr. DuPrey:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In item number 1 of our review letter of August 23, 1999, concerning the utility's 1998 annual report, we questioned the fact that there were no contributions reported in Account 271 for the mains and services added during 1998. The utility's response was that the amount of the special assessment was yet to be determined and that the contributions would be recorded in the future. Please explain the status of that issue and indicate if any of these contributions were added to Account 271 in 1999.

2. Please explain why there are \$293 reported for retirements during the year for Account 345, Services on page W-8, but no services are reported as removed or permanently disconnected during the year in column (e) of the Water Services schedule on page W-16.

3. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency, the 3 and 4 inch meters in particular. If these meters become inaccurate, considerable revenues are lost. During 2000 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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cc: Mrs. Bonnie Kolbe, Chairperson

RESPONSE RECEIVED BY LETTER ON 7/31/00.

#1, The necessary entries will be recorded in the 2000 report.
#2, "No services were reported as being removed or permanently disconnected during the year because there were no services that fell under this category. There were services that were replaced and the entry for the retirement was for the estimated value left on the services replaced."
SEE OUR FOLLOW UP LETTER TO THIS COMMENT IN THE FOOTNOTES FOR THE ID & OWNESHIP - COMM/COMMITTEE PAGE.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	110,992	1
Total Sales of Water	110,992	
Other Operating Revenues		
Forfeited Discounts (470)	117	2
Other Water Revenues (474)	1,741	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,858	
Total Operating Revenues	112,850	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	37,606	5
General Operating Expenses (680-690)	23,171	6
Total Operation and Maintenance Expenses	60,777	
Other Operating Expenses		
Depreciation Expense (403)	14,954	7
Amortization Expense (404)	0	8
Taxes (408)	13,160	9
Total Other Operating Expenses	28,114	
Total Operating Expenses	88,891	
NET OPERATING INCOME	23,959	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	4	17	90	1
Commercial	2	5	27	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	6	22	117	
Metered Sales to General Customers (461)				
Residential	401	18,283	57,462	4
Commercial	53	4,043	11,220	5
Industrial	3	1,016	4,956	6
Total Metered Sales to General Customers (461)	457	23,342	73,638	
Private Fire Protection Service (462)	3		2,181	7
Public Fire Protection Service (463)	1		29,733	8
Other Sales to Public Authorities (464)	9	1,607	5,323	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	476	24,971	110,992	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	29,733	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	29,733	
Forfeited Discounts (470):		
Customer late payment charges	117	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	117	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	526	7
Other (specify):		
RECONNECTION CHARGES	315	8
INSURANCE AWARD	900	9
Total Other Water Revenues (474)	1,741	
Amortization of Construction Grants (475):		
NONE	0	10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	20,108	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,496	3
Chemicals (630)	8,589	4
Supplies and Expenses (640)	466	5
Repairs of Water Plant (650)	4,432	6
Transportation Expenses (660)	515	7
Total Plant Operation and Maintenance Expenses	37,606	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	9,079	8
Office Supplies and Expenses (681)	2,196	9
Outside Services Employed (682)	8,307	10
Insurance Expense (684)	1,778	11
Employees Pensions and Benefits (686)	1,502	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	309	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	23,171	
Total Operation and Maintenance Expenses	60,777	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		11,021	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		236	2
Net property tax equivalent		10,785	
Social Security		2,211	3
PSC Remainder Assessment		164	4
Other (specify): NONE			5
Total tax expense		13,160	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206084				3
County tax rate	mills		5.601228				4
Local tax rate	mills		4.851779				5
School tax rate	mills		11.245975				6
Voc. school tax rate	mills		1.866400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.771466				10
Less: state credit	mills		1.910085				11
Net tax rate	mills		21.861381				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.851779				14
Combined School Tax Rate	mills		13.112375				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.964154				17
Total Tax Rate	mills		23.771466				18
Ratio of Local and School Tax to Total	dec.		0.755702				19
Total tax net of state credit	mills		21.861381				20
Net Local and School Tax Rate	mills		16.520698				21
Utility Plant, Jan. 1	\$	636,511	636,511				22
Materials & Supplies	\$	4,276	4,276				23
Subtotal	\$	640,787	640,787				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	640,787	640,787				26
Assessment Ratio	dec.		0.970472				27
Assessed Value	\$	621,866	621,866				28
Net Local & School Rate	mills		16.520698				29
Tax Equiv. Computed for Current Year	\$	10,274	10,274				30
Tax Equivalent per 1994 PSC Report	\$	11,021					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	11,021					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	653	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	27,183	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	27,836	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	45,333	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	82,436	6,900	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	22,387	0	20
Total Pumping Plant	150,156	6,900	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	11,375	0	23
Total Water Treatment Plant	11,375	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	653	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	27,183	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	27,836	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	45,333	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	89,336	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	22,387	20
Total Pumping Plant	0	0	157,056	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	11,375	23
Total Water Treatment Plant	0	0	11,375	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	10,950	0	26
Transmission and Distribution Mains (343)	312,088	85,809	27
Fire Mains (344)	0	0	28
Services (345)	36,938	15,296	29
Meters (346)	29,496	2,247	30
Hydrants (348)	34,104	3,400	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	423,576	106,752	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	600	0	35
Computer Equipment (372.1)	4,535	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	8,523	69	38
Other Tangible Property (390)	0	0	39
Total General Plant	13,658	69	
Total utility plant in service directly assignable	626,601	113,721	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	626,601	113,721	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	10,950	26
Transmission and Distribution Mains (343)	6,786	5,270	396,381	27
Fire Mains (344)	0	0	0	28
Services (345)	293	3,555	55,496	29
Meters (346)	1,208	0	30,535	30
Hydrants (348)	180	1,084	38,408	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	8,467	9,909	531,770	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	600	35
Computer Equipment (372.1)	0	0	4,535	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	8,592	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	13,727	
Total utility plant in service directly assignable	8,467	9,909	741,764	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	8,467	9,909	741,764	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	3,113	3,113	1
February	0	0	2,599	2,599	2
March	0	0	2,761	2,761	3
April	0	0	2,677	2,677	4
May	0	0	3,034	3,034	5
June	0	0	2,864	2,864	6
July	0	0	2,825	2,825	7
August	0	0	2,615	2,615	8
September	0	0	2,817	2,817	9
October	0	0	2,778	2,778	10
November	0	0	2,580	2,580	11
December	0	0	2,649	2,649	12
Total for year	0	0	33,312	33,312	
Less: Measured or estimated water used in main flushing and water treatment during year				297	13
Less: Other utility use				369	14
Other utility use explanation:					15
ESTIMATED WATER LOST FROM WATER MAIN BREAKS - 153,000					
WATER USED FOR TESTING - 34,000; ESTIMATED WATER FOR FILLING ICE					
RINK - 79,000; ESTIMATED WATER USED ON FIRE CALL - 103,000					
Water pumped into distribution system				32,646	16
Less: Water sold				24,971	17
Losses and unaccounted for				7,675	18
Percent unaccounted for to the nearest whole percent (%)				24%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				205	21
Date of maximum: 5/15/1999					22
Cause of maximum:					23
FLUSHING WATER MAINS					
Minimum gallons pumped by all methods in any one day during reporting year				55	24
Date of minimum: 11/26/1999					25
Total KWH used for pumping for the year				26,820	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORTH SIXTH STREET	1	80	8	187,000	Yes	1
SOUTH 8TH STREET	2	110	12	49,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL 1	WELL 2	1
Location	NORTH 6TH STREET	SOUTH 8TH STREET	2
Purpose	P	P	3
Destination	R	D	4
Pump Manufacturer	GOULDS	GOULDS	5
Year Installed	1995	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	116	346	8
Pump Motor or Standby Engine Mfr	US MOTOR	WESTINGHOUSE	10
Year Installed	1995	1986	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	5	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER	WELL 1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4
			5
Year constructed	1940	1940	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	8
			9
Elevation difference in feet (See Headnote 3.)	138	2	10
Total capacity in gallons	65,000	83,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4900	0.1870	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	N	N	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	1.000	797	0	0	0	797	1
M	S	1.500	628	0	0	0	628	2
M	S	2.000	1,870	0	0	0	1,870	3
M	S	2.500	340	0	0	0	340	4
M	D	6.000	38,918	245	0	0	39,163	5
M	D	8.000	5,033	1,230	1,123	0	5,140	6
P	D	8.000	75	0	0	0	75	7
M	T	12.000	580	0	0	0	580	8
Total Within Municipality			48,241	1,475	1,123	0	48,593	
Total Utility			48,241	1,475	1,123	0	48,593	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	343	16	16	0	343	54	1
M	1.000	28	2	0	0	30	1	2
M	2.000	9	2	0	0	11	1	3
M	4.000	1	0	0	0	1	0	4
Total Utility		381	20	16	0	385	56	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	552	39	21	(5)	565	52	1
1.000	10	0	0	2	12	2	2
1.500	7	0	0	0	7	2	3
2.000	4	0	0	0	4	1	4
3.000	1	0	0	0	1	0	5
4.000	2	0	0	0	2	0	6
Total:	576	39	21	(3)	591	57	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	394	41	1	1	4	124	565	1
1.000	0	8	0	0	0	4	12	2
1.500	0	4	0	0	1	2	7	3
2.000	1	0	1	1	1	0	4	4
3.000	0	0	1	0	0	0	1	5
4.000	0	0	0	1	1	0	2	6
Total:	395	53	3	3	7	130	591	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	66	3	1	0	68	2
Total Fire Hydrants	66	3	1	0	68	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	68
Number of distribution system valves end of year:	80
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

DECREASE IN 1999 OF TRANSPORTATION EXPENSE WAS DUE TO FEWER REPAIRS TO THE WATER DEPARTMENT VEHICLE THAN IN 1998.

INCREASE IN OFFICE SUPPLIES AND EXPENSE WAS DUE TO MORE THAN ANTICIPATED EXPENDITURES IN COMPUTER SOFTWARE MAINTENANCE AND WATER DEPARTMENT'S SHARE OF COPIER MAINTENANCE.

OUTSIDE SERVICES EMPLOYED INCREASED SUBSTANTIALLY DUE TO ADDITIONAL TESTING REQUIREMENTS NEEDED FOR 1999.

DECREASE IN MISCELLANEOUS GENERAL EXPENSE DUE TO EMPLOYEES NOT ATTENDING AS MUCH SCHOOLING IN 1999 AS IN 1998. IN 1998 WE HAD TWO EMPLOYEES WITH WATER CERTIFICATION. DURING 1999, ONE OF THE EMPLOYEES TOOK A DIFFERENT POSITION WITH A DIFFERENT EMPLOYER AND WE WERE LEFT WITH ONLY ONE CERTIFIED OPERATOR IN 1999.

UNCOLLECTABLE ACCOUNTS DECREASED IN 1999 BECAUSE THERE WERE NO ACCOUNTS THAT WERE DEEMED UNCOLLECTABLE IN 1999.

Water Utility Plant in Service (Page W-08)

THE ADJUSTMENT AMOUNTS FOR MAINS, SERVICES AND HYDRANTS ARE AN AUDIT ADJUSTMENT TO CORRECTLY IDENTIFY THE TOTAL EXTENSION FOR 1998. THE AUDIT ENTRY WAS DONE AFTER THE 1998 PSC REPORT WAS FILED. BECAUSE OF THIS, IT WAS NOT CORRECTLY POSTED TO THE RIGHT YEAR AND THIS IS THE REASON FOR THE ADJUSTMENT IN 1999.

Water Mains (Page W-15)

THE WATER MAIN EXTENSION WAS DONE IN OUR TIF DISTRICT FOR DEVELOPMENT. THE COSTS OF THIS EXTENSION HAS BEEN PAID THROUGH THE TIF DISTRICT FUNDS AND IT IS REFLECTED IN THE CONTRIBUTION IN AID OF CONSTRUCTION.

Water Services (Page W-16)

ONE 1" SERVICE LATERAL WAS INSTALLED BUT NOT CONNECTED. THIS LATERAL CHARGE WILL BE PAID BY THE PROPERTY OWNER THROUGH SPECIAL ASSESSMENT CHARGES. THE OTHER 1" SERVICE LATERAL WAS INSTALLED TO CORRECT A PROBLEM AREA WHERE TWO HOUSEHOLDS SHARED ONE LATERAL. THIS SERVICE LATERAL IS BEING PAID BY THE MUNICIPALITY. THE ONE 2" SERVICE LATERAL WAS INSTALLED TO SERVICE THE DEVELOPMENT PROJECT IN OUR TIF DISTRICT. THIS SERVICE LATERAL WAS PAID THROUGH FUNDS FROM THE TIF DISTRICT AND IS REFLECTED IN THE CONTRIBUTION IN AID OF CONSTRUCTION.

This schedule adjusted per letter received from utility on 8/23/00. Copy of this schedule prior to that adjustment is attached to that letter. PJL

Meters (Page W-17)

ADJUSTMENTS WERE DUE TO AN ERROR IN THE INVENTORY FROM A PREVIOUS YEAR AND IS ADJUSTED TO BRING THE TOTAL METERS TO THE ACTUAL AMOUNT.
